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From: James D. Hall (Registration No. 24,893)

Date: January 2, 2007

Number of pages, including this cover sheet: 4

Re: Reissue Application Serial No. 10/728,220

Filed: December 4, 2003

Title: IMPLEMENT FOR PREPARING SEEDBEDS

Atty Docket No. 137-002.002

Chris,

Pursuant to our telephone conversation of November 16, 2006, please find attached an executed Reissue Application Declaration by the Assignee.

With this filing, all is believed to be in order. If further documentation is required, please so advise. Thank you.